FINANCIAL STATEMENTS 2009-2010

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CARLTON TRAIL REGIONAL COLLEGE

CARLTON TRAIL REGIONAL COLLEGE
FINANCIAL STATEMENTS
JUNE 30, 2010

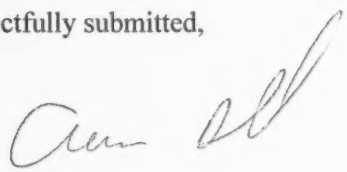
Letter of Transmittal

Honourable Rob Norris
Minister of Advanced Education, Employment and Immigration
Room 208, Legislative Building
Regina, SK S4S 0B3

Your Honour,

I have the honour to submit, for your consideration, the Financial Statements of Carlton Trail Regional College for the year ending June 30, 2010.

Respectfully submitted,



Aaron Behiel
Board Vice Chairperson
Carlton Trail Regional College

AUDITORS' REPORT

To The Directors
Carlton Trail Regional College

We have audited the statement of financial position of Carlton Trail Regional College as at June 30, 2010 and the statements of operations, changes in net assets and cash flows for the year then ended. The College is responsible for preparing these financial statements for Treasury Board's approval. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. These standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

E.J.C. Dudley & Co

Wynyard, Saskatchewan
September 7, 2010

E.J.C. Dudley & Co.
Chartered Accountants

CARLTON TRAIL REGIONAL COLLEGE
Statement of Management Responsibility

The College is responsible for the preparation of the financial statements and has prepared them in accordance with Canadian generally accepted accounting principles and in accordance with the guidelines developed by Saskatchewan Advanced Education and Immigration. The College believes the financial statements present fairly the College's financial position as at June 30, 2010 and the results of its operations for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the College has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Directors is responsible for the review of the financial statements. The Board meets with management and, as required, with the external auditors to discuss the results of audit examinations and financial reporting matters. The external auditors have full access to the Board with and without the presence of management.

The financial statements for the year ended June 30, 2010 have been reported on by E. J. C. Dudley & Co. The Auditor's Report outlines the scope of his examination and provides his opinion on the fairness of presentation of the information in the financial statements.

CEO

Director of Finance

Statement 1

Carlton Trail Regional College
Statement of Financial Position
as at June 30, 2010

	2010			2009
	Operating Fund	Capital Fund	Total	Total
Assets				
Current Assets				
Cash	$ 1,866,733	$ -	$ **1,866,733**	$ 1,227,557
Accounts receivable (Note 3)	387,105	-	**387,105**	411,537
Inventories	20,015	-	**20,015**	14,558
Prepaid expenses	20,667	-	**20,667**	21,165
	2,294,520	-	**2,294,520**	1,674,817
Non-current Assets				
Capital assets (Note 4)	-	4,937,634	**4,937,634**	1,084,324
	$ 2,294,520	$ 4,937,634	$ **7,232,154**	$ 2,759,141
Liabilities				
Current Liabilities				
Accrued salaries and benefits	$ 204,226	$ -	$ **204,226**	$ 223,553
Accounts payable and accrued liabilities (Note 6)	220,818	-	**220,818**	271,922
Unearned revenue (Note 7)	718,743	-	**718,743**	286,041
	1,143,787	-	**1,143,787**	781,516
Net Assets				
Invested in capital assets	-	4,937,634	**4,937,634**	1,084,324
Restricted (Statement 3)	579,531	-	**579,531**	372,588
Unrestricted	571,202	-	**571,202**	520,713
	1,150,733	4,937,634	**6,088,367**	1,977,625
	$ 2,294,520	$ 4,937,634	$ **7,232,154**	$ 2,759,141

The accompanying notes form an integral part of these financial statements.

APPROVED BY THE BOARD

Statement 2

Carlton Trail Regional College
Statement of Operations
for the year ended June 30, 2010

	Operating Fund			Capital Fund		**Totals**	Totals
	Budget (Note 9)	2010	2009	2010	2009	**2010**	2009
Revenues (Schedule 1)							
Provincial Government	$ 4,772,370	$ 4,264,642	$ 5,190,499	$ 4,185,760	$ 42,400	**$ 8,450,402**	$ 5,232,899
Federal Government	653,400	544,127	478,799	-	-	**544,127**	478,799
Other revenue	1,093,065	967,157	964,535	-	-	**967,157**	964,535
	6,518,835	5,775,926	6,633,833	4,185,760	42,400	**9,961,686**	6,676,233
Expenses (Schedule 2)							
Agency contracts	1,120,075	763,385	1,436,945	-	-	**763,385**	1,436,945
Amortization	-	-	-	138,846	157,028	**138,846**	157,028
Equipment	154,800	167,885	124,660	-	-	**167,885**	124,660
Facilities	436,785	335,005	357,332	-	-	**335,005**	357,332
Information technology	54,370	27,855	72,541	-	-	**27,855**	72,541
Operating (Schedule 3)	779,025	576,177	742,147	-	-	**576,177**	742,147
Personal services	4,153,335	3,841,791	3,896,362	-	-	**3,841,791**	3,896,362
	6,698,390	5,712,098	6,629,987	138,846	157,028	**5,850,944**	6,787,015
(Deficiency) excess of revenues over expenses	$ (179,555)	$ 63,828	$ 3,846	$ 4,046,914	$ (114,628)	**$ 4,110,742**	$ (110,782)

The accompanying notes form an integral part of these financial statements.

Carlton Trail Regional College
Statement of Changes in Net Assets
for the year ended June 30, 2010

	2010				2010	2009
	Capital Fund	Operating Fund				
	Invested in capital assets	Restricted Externally	Internally	Unrestricted	**Total**	Total
Net assets, beginning of year	$ 1,084,324	$ 9,194	$ 363,394	$ 520,713	**$ 1,977,625**	$ 2,088,407
(Deficiency) excess of revenues over expenses	4,046,914	-	-	63,828	**4,110,742**	(110,782)
Interfund transfers						
Invested in capital assets	13,339		-	(13,339)	-	-
Internally and externally restricted	(206,943)	206,943	-	-	-	-
Net assets, end of year	$ 4,937,634	$ 216,137	$ 363,394	$ 571,202	**$ 6,088,367**	$ 1,977,625

Restricted details: (Note 8)

	Beginning Balance	to Net Assets	from Net Assets	Ending Balance
Internally Restricted				
Information technology	$ 21,894	$ -	$ -	$ 21,894
Innovation fund	68,500	-	-	68,500
Facilities	273,000	-	-	273,000
	363,394	-	-	363,394
Externally Restricted				
Humboldt Administration/Training Facility	-	207,882	-	207,882
Humboldt welding shop	9,194	-	939	8,255
	$ 372,588	$ 207,882	$ 939	$ 579,531

The accompanying notes form an integral part of these financial statements.

Carlton Trail Regional College
Statement of Cash Flows
for the year ended June 30, 2010

	2010	2009
Cash flows from (used in) operating activities		
Excess of revenues over expenses	**$ 4,110,742**	$ (110,782)
Amortization of capital assets	**138,846**	157,028
	4,249,588	46,246
Decrease (Increase) in accounts receivable	**24,432**	(82,908)
Increase in inventories	**(5,457)**	(2,347)
Decrease in prepaid expenses	**498**	2,943
(Decrease) increase in accrued salaries and benefits	**(19,327)**	26,019
(Decrease) increase in accounts payable and accrued liabilities	**(51,104)**	33,377
Increase (decrease) in unearned revenue	**432,702**	(88,250)
Cash (used in) provided by operating activities	**4,631,332**	(64,920)
Cash flows used in investing activities		
Purchase of capital assets	**(3,992,156)**	(112,166)
Cash used in investing activities	**(3,992,156)**	(112,166)
Net increase (decrease) in cash	**639,176**	(177,086)
Cash, beginning of year	**1,227,557**	1,404,643
Cash, end of year	**$ 1,866,733**	$ 1,227,557

The accompanying notes form an integral part of these financial statements.

CARLTON TRAIL REGIONAL COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2010

1. **PURPOSE AND AUTHORITY**

The Carlton Trail Regional College (College) offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*.

The Board of the Carlton Trail Regional College is responsible for administering and managing the educational affairs of the College in accordance with the intent of *The Regional Colleges Act* and its regulations.

2. **SIGNIFICANT ACCOUNTING POLICIES**

Pursuant to standards established by the Public Sector Accounting Board, the College is classified as a government not-for-profit organization. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles applicable to not-for-profit entities and include the following significant policies:

(a) **Fund Accounting**

The accounts of the College are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funds:

(i) Operating Fund

The operating fund consists of those revenues and expenses relating to the general operations of the College.

(ii) Capital Fund

The capital fund reflects the unamortized capital assets of the College and the equity of the College in capital assets, after taking into consideration any associated long term debt. The capital fund consists of transfers and donations designated for capital purposes by the contributor, net of the annual amortization expense. Also included in the capital fund are the appropriations for future capital expenditures.

(b) **Revenue Recognition**

The College follows the restricted fund method of accounting for grants. Restricted transfers related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Transfers restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating transfers are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

(c) **Capital Assets**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is charged on a straight-line basis over the estimated useful lives of the assets for the following terms, and is reported as an expense in the capital fund:

Buildings	20 years
Furniture and Equipment	3 to 5 years
Leasehold Improvements	Term of Lease or estimated useful life

(d) **Inventories**

Inventories are recorded at the lower of cost and net realizable value.

(e) **Use of Estimates**

These statements are prepared in accordance with Canadian generally accepted accounting principles. These principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. Differences are reflected in current operations when identified.

(f) **Financial Instruments**

Effective July 1, 2007, the College adopted the recommendations of the Canadian Institute of Chartered Accountants (CICA) Handbook Section 3855 – Financial Instruments – Recognition and Measurement. Under these new standards, all financial assets and financial liabilities must be identified and classified. This classification determines how each financial instrument is measured.

The College's financial instruments and their classification are as follows:

Financial Instrument	Classification
Cash and temporary investments	Held for trading
Accounts receivable	Loans and receivables
Accrued salaries and benefits	Other liabilities
Accounts payable and accrued liabilities	Other liabilities

Held for trading financial assets and liabilities are measured at fair value. Changes in the fair value are recognized in the Statement of Operations and Changes in Net Assets. Loans and receivables and other financial liabilities are measured at amortized cost. Due to their short term nature, the amortized cost of these instruments approximates their fair value.

(g) **Financial Instruments – Disclosure of Risk and Presentation**

Effective July 1, 2008, the College adopted CICA Handbook sections 3862 – Financial Instruments – Disclosures, and 3863 – Financial Instruments – Presentation. Section 3862 provides standards for disclosure of the risks arising from financial instruments to which the College is exposed, and how the risks are managed by the College. Section 3863 provides standards for the presentation of financial instruments and non-financial instrument derivatives.

As all cash and temporary investments are short term and held at a Canadian Chartered Bank the potential risks of market risk, credit risk and liquidity risk are considered immaterial.

The College is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the College's receivables are from the Provincial and Federal governments or have subsequently been collected therefore credit risk is minimal.

The College is satisfied presentation is adequate.

(h) **Accounting Policy Developments**

On March 3, 2010, the Accounting Standards Board and the Public Accounting Standards Board (PSAB) concurrently issued Exposure Drafts describing proposed changes to accounting standards for all Canadian not-for-profit organizations.

The PSAB proposes to incorporate into the CICA Public Sector Accounting (PSA) Handbook Sections 4400 to 4470 from the CICA Handbook - Accounting and to direct government not-for-profit organizations to adhere to the standards for not-for-profit organizations in the PSA Handbook. The PSAB is not planning to make substantive changes to these Sections at this time. Government not-for-profit organizations would not have the option to adopt International Financial Reporting Standards under this proposal. Implementation of the change is planned for fiscal periods beginning on or after January 1, 2012.

The College will monitor the feedback, due July 15, 2010, on CICA's Exposure Draft "Financial Reporting by Government Not-for-Profit Organizations, March 2010" for accounting changes that will affect the College.

3. ACCOUNTS RECEIVABLE

Accounts receivable are composed of the following:

	2010	2009
Federal Government	$51,090	$ 28,649
Advanced Education, Employment and Immigration	228,584	332,982
Provincial Government – other	85,496	15,861
Other	25,935	35,045
Allowance for doubtful accounts	(4,000)	(1,000)
	$387,105	$411,537

4. CAPITAL ASSETS

	Cost	Accumulated Amortization	2010 Net Book Value	2009 Net Book Value
Land	$ 600	$ 0	$ 600	$ 600
Buildings	690,711	309,835	380,876	410,814
Construction in Progress	4,036,863	0	4,036,863	83,805
Furnishings and Equipment	1,342,392	1,225,858	116,534	129,452
Leasehold Improvements	1,258,327	855,566	402,761	459,653
	$7,328,893	$2,391,259	$4,937,634	$1,084,324

Construction of a new facility in Humboldt that will incorporate training and administration will take place over a two-year period. Estimated occupancy is July 2011. The total cost of the project is projected at $4,050,000.

5. CONTRACTUAL OBLIGATIONS

The College is obligated under the following lease agreements:

(a) Administration Building: A five year lease, expiring June 30, 2011, calls for monthly rental payments of $5,250 plus GST.

(b) Humboldt Education Centre: The joint-use Operating Agreement (three years) requires an annual maintenance fee of $34,000 per annum. A two-year lease extension expires December 31, 2010.

(c) Watrous Facility: An open-ended lease (99 years) with a two-year operating agreement expiring December 31, 2010 specifying payment of operating costs only.

(d) Equipment: The College is committed to an annual lease payment of $21,095 plus sales taxes in respect of photocopier equipment. The lease expires January 31, 2014.

(e) Wynyard Facility: A two-year lease extension expires December 31, 2010 specifying payment of operating costs only.

(f) Punnichy Facility: A two-year lease extension expires December 31, 2010 specifying payment of operating costs only.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities are composed of the following:

	2010	2009
Scholarship Trust	$ 5,604	$ 8,160
Fireman Training Trust	7,962	3,562
Trade Payables	207,252	260,200
	$220,818	$271,922

7. UNEARNED REVENUE

Unearned revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

	2010	2009
Advanced Education, Employment and Immigration	$626,424	$239,092
Other	$92,319	46,949
	$718,743	$286,041

8. RESTRICTIONS ON NET ASSETS

The Board of Directors of Carlton Trail Regional College have placed internal restrictions on $363,394 (2009 - $363,394) of unrestricted net assets to be used for future expenditures. These internally restricted amounts are not available for other purposes without approval of the Board of Directors.

$13,339 (2009 - $12,311) was transferred from unrestricted operating funds to capital assets for the purchase of information technology equipment, computers and office equipment.

External restrictions consists of $216,137 (2009 - $9,194) for upgrades to the heating system and renovations at the welding facility in Humboldt.

9. BUDGET AMOUNTS

The budget submitted with the Business Plan was prepared by Regional College management with Board approval given on May 19, 2009. Ministerial approval was received August 27, 2009.

10. RELATED PARTY TRANSACTIONS

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown Agencies such as ministries, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

	2010	2009
University of Saskatchewan	$4,698	$5,636
SaskTel and SaskTel Mobility	51,656	55,806
SaskPower	25,358	21,375
SaskEnergy	21,752	27,484
Saskatchewan Institute of Applied Science and Technology	379,117	512,356
Ministry of Government Services	37,920	31,626
St. Peter's College	40,142	65,675
Saskatchewan Workers' Compensation Board	14,235	14,446
Horizon School Division #205	3,699,196	125,921
Ministry of Finance	40,166	18,128
Saskatchewan Government Insurance	3,327	3,093

Other transactions with related parties and amounts due to/from them are described separately in the financial statements and the notes thereto.

11. PENSIONS

Employees of the College participate in one of two pension plans. Teachers and other employees holding a teaching certificate participate in a defined benefit plan, the Teachers' Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission. The Board has no financial obligation to TSP. Eligible employees contribute to TSP for their current service. No matching contribution is made by the College. The General Revenue Fund is responsible for the financial obligations of the TSP. All other employees participate through the Municipal Employees' Pension Plan (MEPP) which is a multi-employer defined benefit plan. The College's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year 2010 amounted to $139,801 (2009 - $152,487).

12. CONTINGENT LIABILITIES

Carlton Trail Regional College has been named as one of many organizations possibly liable within a lawsuit against Municipal Employee Pension Plan (MEPP). Carlton Trail Regional College's role and amount of future liability with this lawsuit is not determinable at this time and is, therefore, not reported on the financial statements.

Schedule 1

Carlton Trail Regional College
Schedule of Operating Fund Revenues by Function
for the year ended June 30, 2010

	2010										
	General	Skills Training		Basic Education		University	Services		2010	Budget	2009
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	Total	(Note 9)	Total
Provincial Government											
Advanced Education, Employment and Immigration											
Operating grant	$ 1,990,029	$ 12,051	$ -	$ 316,526	$ -	$ -	$ 157,535	$ 171,240	**$ 2,647,381**	$ 2,351,610	$ 2,056,939
Program payments	-	1,007,877	-	-	63,575	-	-	-	**1,071,452**	1,779,025	2,225,605
Other	21,368	-	-	-	-	-	38,524	53,496	**113,388**	101,220	187,201
	2,011,397	1,019,928	-	316,526	63,575	-	196,059	224,736	**3,832,221**	4,231,855	4,469,745
Other Provincial	24,246	128,075	9,844	94,905	142,937	-	50	32,364	**432,421**	540,515	720,754
	2,035,643	1,148,003	9,844	411,431	206,512	-	196,109	257,100	**4,264,642**	4,772,370	5,190,499
Federal Government											
Interest	-	-	-	-	-	-	-	-	**-**	-	45
Rents	9,630	-	-	-	-	-	-	-	**9,630**	8,400	8,400
Projects	-	-	-	-	39,497	-	495,000	-	**534,497**	645,000	470,354
	9,630	-	-	-	39,497	-	495,000	-	**544,127**	653,400	478,799
Other Revenue											
Admin recovery	21,343	4,149	-	-	-	-	-	-	**25,492**	9,000	29,606
Program payments	-	-	-	-	-	-	-	-	**-**	-	24,129
Contracts	-	2,304	-	-	33,296	-	-	-	**35,600**	52,050	5,594
Interest	11,233		-	-	-	-	-	-	**11,233**	25,000	30,805
Rents	20,941	445	659	-	-	-	95	-	**22,140**	36,200	21,510
Resale items	194	89,648	4,149	30	873	-	43	-	**94,937**	181,400	127,441
Tuitions	-	718,707	46,288	502	-	-	5,075	975	**771,547**	780,415	678,581
Other	3,965	2,243	-	-	-	-	-	-	**6,208**	9,000	46,869
	57,676	817,496	51,096	532	34,169	-	5,213	975	**967,157**	1,093,065	964,535
Total revenues	2,102,949	1,965,499	60,940	411,963	280,178	-	696,322	258,075	**5,775,926**	6,518,835	6,633,833
Total expenses (Schedule 2)	2,227,914	1,765,544	37,763	386,607	283,867	40,000	740,370	230,033	**5,712,098**	6,698,390	6,629,987
(Deficiency) excess of revenues over expenses	$ (124,965)	$ 199,955	$ 23,177	$ 25,356	$ (3,689)	$ (40,000)	$ (44,048)	$ 28,042	**$ 63,828**	$ (179,555)	$ 3,846

The accompanying notes form an integral part of these financial statements.

Schedule 2

Carlton Trail Regional College
Schedule of Operating Expenses by Function
for the year ended June 30, 2010

	2010								**2010**	Budget (Note 9)	2009
	General	Skills Training		Basic Education		University	Services				
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	**Total**	Total	Total
Agency contracts	$ 36,389	$ 636,406	$ 7,501	$ -	$ 33,749	$ 40,000	$ 9,340	$ -	**$ 763,385**	$ 1,120,075	$ 1,436,945
Equipment	87,606	65,169	-	7,347	3,646	-	-	4,117	**167,885**	154,800	124,660
Facilities	154,771	129,483	403	29,224	19,324	-	1,800	-	**335,005**	436,785	357,332
Information technology	10,821	1,971	-	739	3,006	-	11,172	146	**27,855**	54,370	72,541
Operating (Schedule 3)	291,670	215,877	6,886	21,529	24,213	-	8,320	7,682	**576,177**	779,025	742,147
Personal services	1,646,657	716,638	22,973	327,768	199,929	-	709,738	218,088	**3,841,791**	4,153,335	3,896,362
	$ 2,227,914	$ 1,765,544	$ 37,763	$ 386,607	$ 283,867	$ 40,000	$ 740,370	$ 230,033	**$ 5,712,098**	$ 6,698,390	$ 6,629,987
			$ 1,803,307		$ 670,474			$ 970,403			

Schedule 3

Carlton Trail Regional College
Schedule of Operating Expenses
for the year ended June 30, 2010

	2010 Total	Budget (Note 9) Total	2009 Total
Advertising	$ **51,871**	$ 55,550	$ 73,790
Association fees and dues	**19,054**	17,115	20,457
Bad debts	**4,762**	1,000	7,109
Financial services	**6,355**	1,000	6,006
In-service	**20,755**	34,195	54,359
Insurance	**28,409**	28,900	27,772
Materials and supplies	**98,236**	146,255	139,960
Postage freight and courier	**20,726**	31,865	20,882
Printing and copying	**12,200**	3,100	3,052
Professional services	**45,005**	64,250	52,746
Resale items	**100,477**	156,650	134,226
Subscriptions	**1,384**	4,800	2,332
Telephone and fax	**51,829**	56,640	47,445
Travel	**91,092**	156,055	123,026
Other	**24,022**	21,650	28,985
	$ **576,177**	$ 779,025	$ 742,147

The accompanying notes form an integral part of these financial statements.

Carlton Trail Regional College
Expanded Personal Service Listing
for the year ended June 30, 2010
"Unaudited"

Listed are individuals **(including unionized employees)** who received $50,000 or more for salaries, wages, honorariums, and compensation for personal service. This listing will included: Gross salary + gross bonus + honorariums + compensation for personal service = personal Service. (No travel reimbursements, transfers or other expenditures will be included).

		Annual Gross Base Salary	Retirement Payout	Annual Gross Honorarium	Total Personal Service Amount
Admin					
	Barber, Rob	$ 104,721	$ 120,543		$ 225,264
	Burgess, Andy	95,868			95,868
	Germain, Denise	50,020			50,020
	Irlbeck, Lisa	54,871			54,871
	Lees, Jill	64,682			64,682
	Little, Craig	63,291			63,291
	Loy, Kara	54,718			54,718
	R-Cross, Shelly	94,560			94,560
	Ronellenfitsch, Rosalie	63,416			63,416
	Schaan, Cheryl	62,186			62,186
	Steadman, Damon	62,548			62,548
	Weibe-Loehr	56,441			56,441
		827,322	120,543	-	947,865
Instructors					
	Cook, Murray	50,294			50,294
	Hrycan, Larry	68,577			68,577
	Keleman, Leonard	71,150			71,150
	McMann, Cathy	74,040			74,040
	Smith, Marilyn	54,186			54,186
	Yee, Edison	81,327			81,327
		399,574	-	-	399,574
	All other staff	1,339,441			1,339,441
	Board Members			14,675	14,675
	CAP - Interns	502,116			502,116
	Contract Instructors	177,801			177,801
		2,019,358	-	14,675	2,034,033
	Total	$ 3,246,254	$ 120,543	$ 14,675	$ 3,381,472

Carlton Trail Regional College
Personal Service Listing
for the year ended June 30, 2010
"Unaudited"

Listed are individuals **(including unionized employees)** who received $50,000 or more for salaries, wages, honorariums, and compensation for personal service. This listing will included: Gross salary + gross bonus + honorariums + compensation for personal service = personal Service. (No travel reimbursements, transfers or other expenditures will be included).

Admin		
	Barber, Rob	$ 225,264
	Burgess, Andy	95,868
	Germain, Denise	50,020
	Irlbeck, Lisa	54,871
	Lees, Jill	64,682
	Little, Craig	63,291
	Loy, Kara	54,718
	R-Cross, Shelly	94,560
	Ronellenfitsch, Rosalie	63,416
	Schaan, Cheryl	62,186
	Steadman, Damon	62,548
	Weibe-Loehr	56,441
		947,865
Instructors		
	Cook, Murray	50,294
	Hrycan, Larry	68,577
	Keleman, Leonard	71,150
	McMann, Cathy	74,040
	Smith, Marilyn	54,186
	Yee, Edison	81,327
		399,574
	All other staff	1,339,441
	Board Members	14,675
	CAP - Interns	502,116
	Contract Instructors	177,801
		2,034,033
	Total	$ 3,381,472

Carlton Trail Regional College
Supplier Payment Listing
for the year ended June 30, 2010
"Unaudited"

Listed are payees who received $50,000 or more for the provision of goods and services, including office supplies, communications, contracts, and equipment.

SIAST Wascana Institute	$ 161,112.02
Sask Municipal Employees	269,057.14
AODBT	211,702.87
SIAST Kelsey Institute	126,525.00
Charter Mechanical	113,400.00
Saskatchewan Blue Cross	112,980.30
Horizon School Division #205	62,175.00
Horizon School Division #205	3,637,021.00
Sask Tel	51,655.92
Humboldt Holdings	66,150.00
SIAST Woodlands Institute	57,277.25
Total	$ 4,869,056.50